

Antideficiency Act Reports - Fiscal Year 2006

The United States Government Accountability Office provides this information from reports required by section 1401 of the Consolidated Appropriations Act, 2005, Pub. L. No. 108-447, 118 Stat. 2809, 3192 (Dec. 8, 2004). Please visit the GAO Antideficiency Act violation report website (<http://www.gao.gov/ada/antideficiencyrpts.htm>) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported	Date(s) of Violation	Amount Reported	Type of Violation	Description	Remedial Action Taken
ADA-06-01	03-03	Department of the Air Force	Missile Procurement, Air Force	10/14/2005	10/10/2001 and 10/23/2001	\$301,152,402.00	31 U.S.C. § 1517(a)(1)	Air Force obligated funds in excess of amounts apportioned under a continuing resolution for missile procurement associated with replacement of guidance systems of Minuteman missiles.	(1) Air Force de-obligated \$75,000,000 from the Missile Procurement Account, which, when coupled with an increase in budget authority provided by a continuing resolution, was sufficient to cover both contract options. (2) Air Force ceased the practice of providing verbal or electronic notification concerning the appropriate use and obligation of Missile Procurement funds, and developed a formal budget authority document.
ADA-06-02	04-01	Department of the Navy	Research, Development, Test and Evaluation, Navy	12/27/2005	FY 2000 FY 2001	\$1,369,197.24	31 U.S.C. § 1517	Navy exceeded the \$1 million threshold allowing the use of O&M funds for unspecified minor construction under the Laboratory Revitalization Demonstration Program.	Violation over and above the threshold corrected when Navy entered new contract, utilizing Military Construction, Navy funds. Navy implemented a new process whereby the Commander, Naval Installations reviews and approves facilities projects anticipated to exceed \$500,000. Navy also revised the process for approving proposed LRDP projects to include involvement by the comptroller.

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ADA-06-03	02-06	Department of the Army	O&M, Army National Guard	1/5/2006	Between 12/17/1997 and 11/20/2000	\$388,838.09	31 U.S.C. §§ 1301(a); 1517	National Guard Bureau violated the Purpose Statute, § 1301(a), when it charged O&M account instead of Other Procurement, Army account for procurement of digital publishing system. The Bureau violated the Antideficiency Act, § 1517, because appropriate procurement funds were not continuously available from the time the violations occurred until they were corrected.	O&M, Army National Guard funds were de-obligated. Bureau charged Other Procurement, Army account for procurement of digital publishing system.
ADA-06-04	04-06	Department of the Army	O&M, Army	2/15/2006	7/2001	\$952.00	31 U.S.C. § 1341(a)(1)(A)	Army Contracting Command used government funds for the purchase of Army Supply Excellence Award coins on behalf of a private, non-DoD organization, to be used as gifts to students at a training course. Army violated the ADA because appropriated funds are generally unavailable for the purchase of gifts.	Command conducted additional training on observing fiscal guidance. Command also instituted supplemental management control measures for purchases which include verification by the Office of the Principal Assistant Responsible for Contracting and the Compliance and Policy Branch.

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ADA-06-05	04-10	Department of the Army	Foreign Taxes Withheld	2/22/2006	2/28/2003	\$442,229.97	31 U.S.C. § 1341	A deposit fund account for Korean local national tax withholding was overdisbursed.	Account was restored to a positive balance. To prevent a reoccurrence of the violation, new procedures have been implemented to prevent a negative balance by increasing the balance in the withholding account as tax refund time approaches.
ADA-06-06	04-01	Department of the Air Force	O&M, Air Force	2/22/2006	9/30/2002	\$506,580.81	31 U.S.C. § 1517(a)(2)	Air Force improperly used O&M, Air Force appropriation funds for a lease with purchase option of an Explosive Ordnance Disposal Vehicle and a Medium Fire Rescue Truck, when Other Procurement, Air Force appropriation funds should have been used. Sufficient Other Procurement funds not available at the lowest administrative subdivision level of funds, resulting in two ADA violations.	Air Force implemented revised guidance for vehicle lease procedures. Additional FY2002 funds were transferred from Air Force O&M account to Other Procurement, Air Force appropriation. FY2006 lease payment will be paid from FY2002 Other Procurement, Air Force appropriation.
ADA-06-07	05-04	Department of the Army	O&M, Army	2/22/2006	9/30/2003	\$2,129,180.96	31 U.S.C. § 1517(a)(2)	Valid contract obligations were not entered into the accounting system in a timely manner. As a result, obligations exceeded available funds.	Increased internal controls were implemented, guidance was re-written, and budget analysts received additional training.

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ADA-06-08	05-02	Department of the Army	O&M, Army	3/3/2006	Between 1/30/2004 and 3/30/2004	\$799,676.18	31 U.S.C. § 1517(a)	Purchased video teleconference equipment using O&M, Army appropriation instead of Other Procurement, Army funds. Sufficient Other Procurement, Army funds were not continuously available at the suballotment level from the date of the erroneous obligations until the time of correction, resulting in an ADA violation.	Army implemented revised fund control procedures. FY2004 Other Procurement, Army, funds made available to correct the violation.
ADA-06-09	None	National Oceanic and Atmospheric Administration	Operations, Research and Facilities, National Oceanic and Atmospheric Administration	10/14/2005	Between 1923 and 2005	\$0	31 U.S.C. § 1341(a)(1)(B)	Agreements with non-profit entities included open-ended indemnification clauses. The clauses violated the ADA because they constituted open-ended obligations of the Government.	NOAA is renegotiating any agreements containing open-ended indemnification clauses that are still in force; developing and issuing guidance to staff on standard leasing practices and management controls; implementing procedure for review of non-standard lease clauses; providing status reports on the progress made in implementing corrective action plans.

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ADA-06-10	None	U.S. Agency for International Development	Operating Expenses, USAID	3/31/2006	9/30/2005	\$7,484,573.00	31 U.S.C. § 1341(a)	USAID entered into a five-year lease agreement for office space. The agreement created an obligation of funds in advance of an appropriation because it did not condition future lease payments as subject to the availability of funds and affirmative action by the U.S. Government. The agency lacked statutory authority to obligate FY2005 Operating Expense funds for the entire term of the lease. In addition, indemnification provisions contained within the lease subjected the agency to liability that could exceed available appropriations.	Financial responsibilities and delegation of authority to execute leases removed from office charged with violation. Agency is conducting assessments of management and legal practice to strengthen identified weaknesses in the internal review and clearance process.
ADA-06-11	05-06	Department of the Army	O&M, Army	4/19/2006	9/26/2003	\$515,500.00	31 U.S.C. § 1341(a)(1)(A)	O&M funds used for lease of armored vehicles. Lease was considered a capital acquisition and Other Procurement, Army appropriation funds should have been obligated.	Contract cancelled at no cost to the government before any funds were disbursed. Responsible department has revised contract and purchase request certification procedures.

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ADA-06-12	None	Department of Education	Salaries and Expenses	5/25/2006	*	*	31 U.S.C. § 1341(a)(1)(B)	GAO found appropriated funds unavailable for production of certain video news releases, as well as a contract for commentary related to the No Child Left Behind Act, that constituted covert propaganda. GAO found these activities to violate the publicity or propaganda prohibition. Because no Department of Education funds were available for these purposes, these activities constituted purpose violations which resulted in an ADA violation. B-304228, Sept. 30, 2005; B-305368, Sept. 30, 2005	Department of Education disagreed with GAO opinions finding ADA violations.
ADA-06-13	None	Research and Innovative Technology Administration, Department of Transportation	Research and Development	6/1/2006	FY 2006	\$3,628,599.00	31 U.S.C. § 1517(a)(2)	While requesting an apportionment of funds to reflect RITA's enacted appropriation, adjustment for reimbursable funding in the first quarter of FY 2006 was below what was needed to cover funding obligations for the Transportation Safety Institute. An obligation exceeding the apportionment resulted in a violation of the ADA.	RITA has revised internal procedures to prevent a reoccurrence of this type of violation and to ensure that all financial management procedures are in accordance with the Department of Transportation's administrative controls.

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* In letters addressed to the President, the President of the Senate, and the Speaker of the House of Representatives, the Department did not report a date of violation or an associated amount. Under its May 14, 2003, contract with Ketchum, Inc., the Department issued a work request for \$38,421.06 in September 2003 to produce the Supplemental Educational Services VNR at issue in B-304228. Sept. 30, 2005, at 3. The Department amended the Ketchum contract on January 6, 2004, to subcontract with Graham Williams Group, making \$113,441.06 available for the minority outreach campaign at issue in B-305368. Sept. 30, 2005, at 3.